

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 204: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	AMORTIZING RESIDENTIAL COLLATERAL TRUST, MORTGAGE PASS-THROUGH CERTIFICATES SERIES 2002-BC1 MARTIN FEIG - VICE PRESIDENT THE BANK OF NEW YORK MELLON, AS TRUSTEE FOR CREDITOR 1101 BARCLAY STREET; 8 WEST NEW YORK, NY 10286	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	16492	Undetermined	No Liability Claim
2	AVIVA LIFE INSURANCE COMPANY N/K/A AVIVA LIFE AND ANNUITY COMPANY AVIVA INVESTORS NORTH AMERICAN, INC. 699 WALNUT STREET, SUITE 1700 DES MOINES, IA 50309	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/05/2009	4221	\$780,660.00	No Liability Claim
3	AVIVA LIFE INSURANCE COMPANY N/K/A AVIVA LIFE AND ANNUITY COMPANY C/O AVIVA INVESTORS NORTH AMERICA, INC. 699 WALNUT STREET, SUITE 17000 DES MOINES, IA 50309	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	12/16/2009	65961	\$696,900.00	No Liability Claim
4	CHRISTIAN CARE HOLDING CO., INC. ATTN: JOHN NORRIS 2002 WEST SUNNYSIDE DRIVE PHOENIX, AZ 85029	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/14/2009	12275	\$327,890.00	No Liability Claim

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5	HSBC BANK USA, NA, AS TRUSTEE FOR STRUCTURED ADJUSTABLE RATE MORTGAGE LOAN TRUST SERIES 2004- 14 CTLA-STRUCTURED FINANCE ATTN: FERNANDO ACEBEDO 10 EAST 40TH STREET, 14TH FLOOR NEW YORK, NY 10016	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28530	Undetermined	No Liability Claim
6	MASSACHUSETTS BAY TRANSPORTATION AUTHORITY C/O COLLEEN A MURPHY ESQ MINTZ, LEVIN, COHN, FERRIS, GLOVSKY AND POPEO, P.C. ONE FINANCIAL CENTER BOSTON, MA 02111	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	30547	Undetermined	No Liability Claim
7	NJ HOUSING AND MORTGAGE FINANCE AGENCY ATTN: TODD J. EVANS. DIRECTOR OF CAPITAL MARKETS 637 SOUTH CLINTON AVENUE TRENTON, NJ 08611	08-13899 (JMP)	Lehman Brothers Derivative Products Inc.	09/21/2009	23861	Undetermined	No Liability Claim
8	NJ HOUSING AND MORTGAGE FINANCE AGENCY ATTN: TODD J. EVANS. DIRECTOR OF CAPITAL MARKETS 637 SOUTH CLINTON AVENUE TRENTON, NJ 08611	08-13899 (JMP)	Lehman Brothers Derivative Products Inc.	09/21/2009	23862	Undetermined	No Liability Claim
9	NJ HOUSING AND MORTGAGE FINANCE AGENCY ATTN: TODD J. EVANS. DIRECTOR OF CAPITAL MARKETS 637 SOUTH CLINTON AVENUE TRENTON, NJ 08611	08-13899 (JMP)	Lehman Brothers Derivative Products Inc.	09/21/2009	23863	Undetermined	No Liability Claim

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10	NUVEEN ENHANCED MULTI- STRATEGY INCOME MANAGED ACCOUNTS PORTFOLIO C/O NUVEEN ASSET MANAGEMENT ATTN: KEVIN MCCARTHY - GENERAL COUNSEL 333 WEST WACKER DRIVE, 33RD FLOOR CHICAGO, IL 60606	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24086	\$12,647.45*	No Liability Claim
11	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31045	Undetermined	No Liability Claim
12	URUGRAIN S.A. C/O SEWARD & KISSEL LLP ATTN: RONALD L COHEN ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	33308	\$115,793.04*	No Liability Claim
13	URUGRAIN S.A. C/O SEWARD & KISSEL LLP ATTN: RONALD L COHEN ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485	08-13901 (JMP)	Lehman Brothers Commercial Corporation	09/18/2009	33316	\$115,793.04*	No Liability Claim
TOTAL						\$2,049,683.53	

EXHIBIT 2

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 204: EXHIBIT 2 - NO LIABILITY CLAIMS - ADJOURNED OBJECTIONS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	DEUTSCHE BANK NATIONAL TRUST COMPANY AS TRUSTEE OF STRUCTURED ASSET INVESTMENT LOAN TRUST MORTGAGE PASS-THROUGH CERTIFICATES SERIES 2004-1 C/O RICHARD C. PEDONE, ESQ AND AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP BOSTON, MA 02110	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/18/2009	18470	Undetermined	No Liability Claim
2	DEUTSCHE BANK NATIONAL TRUST COMPANY AS TRUSTEE OF STRUCTURED ASSET INVESTMENT LOAN TRUST MORTGAGE PASS-THROUGH CERTIFICATES SERIES 2004-1 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP 100 SUMMER STREET BOSTON, MA 02110	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18471	Undetermined	No Liability Claim
3	PENN MUTUAL LIFE INSURANCE COMPANY ATTN: JOSHUA MYERS 600 DRESHER ROAD, C1A HORSHAM, PA 19044	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23555	\$30,545,128.03*	No Liability Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

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OMNIBUS OBJECTION 204: EXHIBIT 2 - NO LIABILITY CLAIMS - ADJOURNED OBJECTIONS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
4	WELLS FARGO BANK, NA AS TRUSTEE OF THE STRUCTURED ADJUSTABLE RATE MORTGAGE LOAN TRUST, SERIES 2004- 20 ATTN: MARY SOHLBERG MAC N9311- 161 MINNEAPOLIS, MN 55479	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25704	\$2,876.93*	No Liability Claim
TOTAL						\$30,548,004.96	